

PROB 12B  
(7/93)

**United States District Court**  
**for**  
**District of New Jersey**  
**Request for Modifying the Conditions or Term of Supervision**  
**with Consent of the Offender**  
*(Probation Form 49, Waiver of Hearing is Attached)*

Name of Offender: Fred Levy Walker

Cr.: 06CR00625-001

Name of Sentencing Judicial Officer: The Honorable Katherine S. Hayden

Date of Original Sentence: 6/5/07

Original Offense: Tax Fraud, in violation of Title 26: U.S.C. Section 7206

Original Sentence: 5 years probation with special conditions for financial disclosure, no new debt, cooperate with IRS, \$10,000 fine and \$100 special assessment

Type of Supervision: Probation

Date Supervision Commenced: 6/5/07

**PETITIONING THE COURT**

- ☐ To extend the term of supervision for \_\_\_\_\_ years, for a total term of \_\_\_\_\_ years.
- ☒ To modify the conditions of supervision as follows. The addition of the following special condition(s):

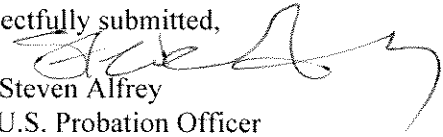
As a further special condition of probation, the defendant is to refrain from As a further special condition of probation, the defendant is to refrain from working as a tax preparer, either as and employee or as self employed, for the duration of probation.

*{As an underlying foundation for this special condition, the Court must find that: (1) a reasonably direct relationship existed between the defendant's occupation, business or profession and the conduct relevant to the offense of conviction; (2) imposition of such a restriction is reasonably necessary to protect the public because there is reason to believe that, absent such restriction, the defendant will continue to engage in unlawful conduct similar to that for which the defendant was convicted; and (3) that the time frame and structure of the special condition is for the minimum time frame and to the minimum extent necessary to protect the public.}*

**CAUSE**

A review of the presentence report, as well as discussion with the IRS case agent and the prosecuting AUSA has revealed a distinct 3<sup>rd</sup> party risk exists to the government and to individual potential clients of the offender. The offense conduct involved in this conviction is directly related to the offender's employment as a tax preparer. To that end, it is the position of the probation office that the offender should not be permitted to function, in any capacity as a tax preparer. The offender has executed a waiver of his rights to a hearing to modify the conditions of probation, after consulting with his attorney, to add the special condition indicated above.

Respectfully submitted,

By:   
Steven Alfrey  
U.S. Probation Officer

Date: 10/22/07

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THE COURT ORDERS:

- ☒ The Modification of Conditions as Noted Above
- ☐ The Extension of Supervision as Noted Above
- ☐ No Action
- ☐ Other

  
\_\_\_\_\_  
Signature of Judicial Officer

  
\_\_\_\_\_  
Date

PROB 49  
(3/89)

**UNITED STATES DISTRICT COURT  
FOR THE  
DISTRICT OF NEW JERSEY**

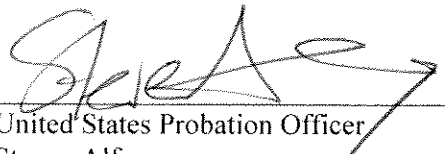
**Waiver of Hearing to Modify Conditions  
of Probation/Supervised Release or Extend Term of Supervision**


I have been advised and understand that I am entitled by law to a hearing and assistance of counsel before any unfavorable change may be made in my Conditions of Probation and Supervised Release or my period of supervision being extended. By "assistance of counsel," I understand that I have the right to be represented at the hearing by counsel of my own choosing if I am able to retain counsel. I also understand that I have the right to request the court to appoint counsel to represent me at such a hearing at no cost to myself if I am not able to retain counsel of my own choosing.

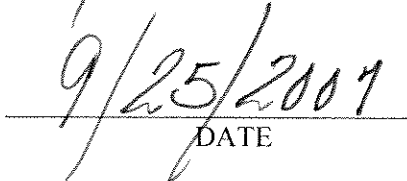
I hereby voluntarily waive my statutory right to a hearing and to assistance of counsel. I also agree to the following modification of my Conditions of Probation and Supervised Release or to the proposed extension of my term of supervision:

As a further special condition of probation, the defendant is to refrain from working as a tax preparer either as an employee or as self employed, for the duration of probation.

*{As an underlying foundation for this special condition, the Court must find that: (1) a reasonably direct relationship existed between the defendant's occupation, business or profession and the conduct relevant to the offense of conviction; (2) imposition of such a restriction is reasonably necessary to protect the public because there is reason to believe that, absent such restriction, the defendant will continue to engage in unlawful conduct similar to that for which the defendant was convicted; and (3) that the time frame and structure of the special condition is for the minimum time frame and to the minimum extent necessary to protect the public.}*

Witness:   
United States Probation Officer  
Steven Alfrey

Signed:   
Probationer or Supervised Releasee  
Fred Walker

  
DATE